



## **RESOLUTION 23 -10**

### **A RESOLUTION REGARDING PROPERTY TAX RELIEF FOR THE PROPERTY OWNERS IN THE TOWN OF MILLVILLE**

**WHEREAS**, the Town of Millville currently assesses real estate property tax, pursuant to Section 28(b)(1) of the Town Charter; and

**WHEREAS**, as authorized in Section 28 of the Town Charter and Title 22, Chapter 11 of the Delaware Code, the Town current uses the Sussex County assessments for properties within the Town limits; and

**WHEREAS**, the current Sussex County assessments use a base year of 1974, with the county going through the reassessment process; and

**WHEREAS**, the Town will need to adjust its tax rate when the county completes its reassessment of properties within the Town, in order to factor in the updated assessed values; and

**WHEREAS**, the county's reassessment process is scheduled to not take effect until the county's 2024 tax year; and

**WHEREAS**, the Town currently uses a rate of \$.50 per 100 dollars of assessed value. The Town has collected approximately \$658,877.00 in real estate property taxes as of January 31, 2023; and

**WHEREAS**, real estate property tax collected by the Town is needed to pay for daily operating expenses of the Town, police services, donations to the fire department, employee salaries, and Evans Park at Millville, pursuant to the requirement in Section 28 of the Town Charter to "determine, in its best judgment and knowledge, the total amount necessary to be raised by the Town to meet the fixed and anticipated expenses and obligations of the Town," which "may include reasonable and appropriate reserves, for the next fiscal year as set forth in the Town Budget for such year and may include a reasonable amount to cover unanticipated expenses, emergencies, and long-term capital improvements and replacements"; and

**WHEREAS**, the Town recognizes the hardship its residents have faced over more than the last two years due to the economic inflation in our country and the recent pandemic; and

**WHEREAS**, the Town has zero debt and is financially sound/secure; and

**WHEREAS**, the Town of Millville has collected approximately \$1,156,309.00 as of January 31, 2023, in revenue other than municipal taxes; and

**WHEREAS**, the Town Charter requires the Town to determine the rate of taxes and fees each year, including the real property tax rate;

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Town Council of the Town of Millville to reduce the Town's real estate property tax by half, to the rate of \$.25 per 100 dollars of assessed value, totaling approximately \$329,438.50 for Fiscal Year 2024 only.

**I, Robert Wisgirda**, Secretary of the Town Council of the Town of Millville, hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Town Council of the Town of Millville at its meeting held on **February 14, 2023**, at which a quorum was present and voting throughout and that the same is still in full force and effect.

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**ROBERT WISGIRDA**  
**SECRETARY**